

In the United States Court of Federal Claims

Russell D. Palmer

Plaintiff(s),

v.

THE UNITED STATES,

Defendant.

Case No. 19-86 T

Judge _____

COMPLAINT

Your complaint must be clearly handwritten or typewritten, and you must sign and declare under penalty of perjury that the facts are correct. If you need additional space, you may use another blank page.

If you intend to proceed without the prepayment of filing fees (*in forma pauperis* (IFP)), pursuant to 28 U.S.C. § 1915, you must file along with your complaint an application to proceed IFP.

1. **JURISDICTION.** State the grounds for filing this case in the United States Court of Federal Claims. The United States Court of Federal Claims has limited jurisdiction (*see e.g.*, 28 U.S.C. §§ 1491-1509).

The United States have control of the IRS - where therein a Plaintiff must name the United States in the complaint - because the IRS is control-over the agencies where therein the Plaintiff can not just file a claim against the IRS without naming the IRS, because the IRS can not just be sued alone.

RECEIVED - USCFC

JAN 16 2019

2. PARTIES

Plaintiff, Russell D. Palmer, resides at Clinton Correctional Facility
(Street Address)
P.O. Box 2001 Dannemora N.Y. 12929
(City, State, ZIP Code) (Telephone Number)

If more than one plaintiff, provide the same information for each plaintiff below.

I am the only named plaintiff in claim

RELATED CASES. Is this case directly related to any pending or previously filed cases in the United States Court of Federal Claims? ☐ Yes ☒ No

If yes, please list the case(s) below, including case number(s):

3. STATEMENT OF THE CLAIM. State as briefly as possible the facts of your case. Describe how the United States is involved. You must state exactly what the United States did, or failed to do, that has caused you to initiate this legal action. Be as specific as possible and use additional paper as necessary.

The United States is liable for the IRS actions because the IRS is refusing to turn the tax Refund owed to me in the amount of \$ 5,940.00 dollars based on the interest rate from the taxes that they took out of the 1989 through 1990 employment at the Met Life Insurance company.

It has been noted that the Plaintiff has been incarcerated from 1990 - 1995 - where attempts were made to obtain the Refunds.

Based on the continuance of incarceration from 1998 - 2009 and from 2011 - 2012 and from 2013 until 2018 - the IRS has continued to deny the Plaintiff \$ 2,712.00 dollars and now with the interest total \$ 5,940.00 dollars.

I explain to them that based on my incarceration, I did not have access to the 1040 forms and I never received my W2 forms, and at the facilities, there was ~~no one~~ that would do my taxes for me - so therefore I had no control over filing my tax Refund. based on the lack of access.

4. RELIEF. Briefly state exactly what you want the court to do for you.

I need the court to have the united states to tell them
to give me the tax Refund of \$ 2,712.00 dollars
and since 1990 to 2018 its a total of \$ 5,940.00 with interest
Since they have continue to Refuse to give me my Money, along with
Attorney Fees
I declare under penalty of perjury that the foregoing is true and correct.

Signed this 1 day of September, 2018.
(day) (month) (year)

Ronald D Palmer
Signature of Plaintiff(s)